

Barbara Anne Sousa
Assistant General Counsel

185 Franklin Street, 13th Floor
Boston, MA 02110-1585

Phone 617 743-7331
Fax 617 737-0648
barbara.a.sousa@verizon.com

February 4, 2004

Joan Foster-Evans, Esquire, Hearing Officer
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. 03-63 - E911 Interim Surcharge

Dear Ms. Evans:

Enclosed for filing in the above-captioned matter is Verizon Massachusetts (“Verizon MA”) recommendation for an independent auditor to conduct an audit of the Company’s residence directory assistance revenues and enhanced 911/disability access costs.

In December 2003, four firms submitted bids in response to Verizon MA’s Request for Proposal (“RFP”) for this audit. Because of the highly competitively sensitive nature of the bid processing, Verizon MA provides two (2) copies of those bids to the Department strictly on a confidential basis. Likewise, Verizon MA provides two (2) copies of its recommendation for the selected bidder and requests the same proprietary treatment.

Thank you for your assistance in this matter. Please do not hesitate to contact me if you have any further questions.

Very truly yours,

Barbara Anne Sousa

Enclosures (2)

cc: Mary L. Cottrell, Secretary (w/o attachments)
Michael Isenberg, Esquire, Telecommunications Director (w/o attachments)